

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2015

**OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING**

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2015 proposal to establish cost allocations or billings for fiscal year 2017 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Stacy Neal

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 31, 2016

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2015

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2017.

The fixed allocations for the Fiscal Year 2017 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2013 allocations from the Actual Fiscal Year 2015 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2015 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Depreciation
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Mr. Dwayne Rasmussen, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2017
 BASED ON FY 2015 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	639,005	361	34,154	---	24,544	---	---
JUDICIARY	165,191	2,313	1,209,279	34,579	147,057	---	---
GOVERNOR	50,988	11	117,648	40,897	1,086	---	---
LT GOVERNOR	11,969	3	---	2,046	306	---	---
AUDITOR	77,180	62	(1,782)	1,868	5,237	---	1,824
ATTORNEY GENERAL	218,270	147	65,378	2,757	20,912	---	6,340
AGRICULTURE	200,981	885	368,438	47,394	32,002	36,493	5,432
INSURANCE	318,301	829	(5,268)	35,869	33,125	28,449	4,899
CONSERVATION	---	1,029	---	5,119	123,546	---	86,916
ECONOMIC DEVELOPMENT	238,018	433	43,979	61,745	52,929	81,117	73,349
EDUCATION	185,713	1,478	1,489,531	125,989	441,324	---	290,807
HIGHER ED	25,247	2,260	1,786	83,398	7,112	---	29,109
HEALTH	1,109,309	2,034	494,482	59,546	194,554	205,716	291,227
HIGHWAYS	---	3,151	---	37,693	542,101	---	---
LABOR	170,545	366	155,837	49,399	130,905	69,881	1,115
MENTAL HEALTH	(17,937)	4,750	9,765,368	74,544	266,262	736,724	112,276
NATURAL RESOURCES	505,320	1,324	357,477	50,288	134,933	154,342	28,123
PUBLIC SAFETY	228,898	56,567	2,831,418	104,125	254,499	264,553	184,885
SOCIAL SERVICES	1,178,853	2,557	2,266,142	216,202	340,416	805,969	1,027,637
CORRECTIONS	264,933	7,265	12,616,428	50,913	402,570	1,309,312	698,413
TOTAL	5,570,784	87,825	31,810,295	1,084,371	3,155,420	3,692,556	2,842,352
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Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2017
 BASED ON FY 2015 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 17
LEGISLATURE	15,049	1,380	20,688	132,200	1,529	868,910
JUDICIARY	93,134	8,241	821,218	18,119	9,871	2,509,002
GOVERNOR	452	61	2,960	6,561	286	220,950
LT GOVERNOR	146	17	1,305	2,053	22	17,867
AUDITOR	2,578	287	26,142	24,881	292	138,569
ATTORNEY GENERAL	8,548	1,168	1,201,753	66,534	677	1,592,484
AGRICULTURE	11,627	1,775	17,934	915	336	724,212
INSURANCE	17,366	1,852	179,867	61,730	5	677,024
CONSERVATION	42,785	6,784	2,642	---	3,333	272,154
ECONOMIC DEVELOPMENT	18,184	2,886	94,726	138,444	1,505	807,315
EDUCATION	59,764	24,284	141,861	82,421	37,548	2,880,720
HIGHER ED	1,212	391	40,518	15,546	40,391	246,970
HEALTH	41,737	10,602	269,325	26,164	13,615	2,718,311
HIGHWAYS	128,450	29,638	25,190	178,496	14,414	959,133
LABOR	17,106	6,866	282,224	85,557	536	970,337
MENTAL HEALTH	171,080	15,016	328,176	---	36,156	11,492,415
NATURAL RESOURCES	43,824	7,513	216,775	81,267	4,981	1,586,167
PUBLIC SAFETY	115,257	14,091	380,270	56,512	8,769	4,499,844
SOCIAL SERVICES	160,545	39,142	1,289,746	121,273	76,961	7,525,443
CORRECTIONS	251,824	22,477	1,223,459	---	29,792	16,877,386
TOTAL	1,200,668	194,471	6,566,779	1,098,673	281,019	57,585,213
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Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING DEPRECIATION	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	629,598	620,191	9,407	629,598	639,005
JUDICIARY	114,288	63,385	50,903	114,288	165,191
GOVERNOR	50,963	50,938	25	50,963	50,988
LT GOVERNOR	11,793	11,617	176	11,793	11,969
AUDITOR	65,131	53,082	12,049	65,131	77,180
ATTORNEY GENERAL	196,148	174,026	22,122	196,148	218,270
AGRICULTURE	165,714	130,447	35,267	165,714	200,981
INSURANCE	267,823	217,345	50,478	267,823	318,301
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	197,466	156,914	40,552	197,466	238,018
EDUCATION	170,601	155,489	15,112	170,601	185,713
HIGHER ED	23,880	22,513	1,367	23,880	25,247
HEALTH	913,972	718,635	195,337	913,972	1,109,309
HIGHWAYS	---	---	---	---	---
LABOR	132,439	94,333	38,106	132,439	170,545
MENTAL HEALTH	95,749	209,435	(113,686)	95,749	(17,937)
NATURAL RESOURCES	513,394	521,468	(8,074)	513,394	505,320
PUBLIC SAFETY	264,601	300,304	(35,703)	264,601	228,898
SOCIAL SERVICES	1,022,639	866,425	156,214	1,022,639	1,178,853
CORRECTIONS	195,995	127,057	68,938	195,995	264,933
TOTAL	5,032,194	4,493,604	538,590	5,032,194	5,570,784
	=====	=====	=====	=====	=====

NOTES: The carry-forward only Includes use charges in lieu of depreciation for the Building Use cost pool.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	379	397	(18)	379	361
JUDICIARY	2,351	2,389	(38)	2,351	2,313
GOVERNOR	13	15	(2)	13	11
LT GOVERNOR	3	3	---	3	3
AUDITOR	64	66	(2)	64	62
ATTORNEY GENERAL	212	277	(65)	212	147
AGRICULTURE	598	311	287	598	885
INSURANCE	775	721	54	775	829
CONSERVATION	1,077	1,125	(48)	1,077	1,029
ECONOMIC DEVELOPMENT	460	487	(27)	460	433
EDUCATION	1,545	1,612	(67)	1,545	1,478
HIGHER ED	1,357	454	903	1,357	2,260
HEALTH	1,549	1,064	485	1,549	2,034
HIGHWAYS	3,177	3,203	(26)	3,177	3,151
LABOR	469	572	(103)	469	366
MENTAL HEALTH	4,857	4,964	(107)	4,857	4,750
NATURAL RESOURCES	1,309	1,294	15	1,309	1,324
PUBLIC SAFETY	55,805	55,043	762	55,805	56,567
SOCIAL SERVICES	4,833	7,109	(2,276)	4,833	2,557
CORRECTIONS	6,966	6,667	299	6,966	7,265
TOTAL	87,799	87,773	26	87,799	87,825
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	42,663	51,172	(8,509)	42,663	34,154
JUDICIARY	1,096,713	984,147	112,566	1,096,713	1,209,279
GOVERNOR	137,086	156,524	(19,438)	137,086	117,648
LT GOVERNOR	---	---	---	---	---
AUDITOR	362	2,506	(2,144)	362	(1,782)
ATTORNEY GENERAL	42,619	19,860	22,759	42,619	65,378
AGRICULTURE	203,368	38,298	165,070	203,368	368,438
INSURANCE	2,035	9,338	(7,303)	2,035	(5,268)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	47,073	50,167	(3,094)	47,073	43,979
EDUCATION	1,023,043	556,555	466,488	1,023,043	1,489,531
HIGHER ED	893	---	893	893	1,786
HEALTH	358,200	221,918	136,282	358,200	494,482
HIGHWAYS	---	---	---	---	---
LABOR	266,671	377,505	(110,834)	266,671	155,837
MENTAL HEALTH	9,772,606	9,779,844	(7,238)	9,772,606	9,765,368
NATURAL RESOURCES	373,394	389,311	(15,917)	373,394	357,477
PUBLIC SAFETY	2,364,221	1,897,024	467,197	2,364,221	2,831,418
SOCIAL SERVICES	2,207,226	2,148,310	58,916	2,207,226	2,266,142
CORRECTIONS	11,790,862	10,965,296	825,566	11,790,862	12,616,428
TOTAL	29,729,035	27,647,775	2,081,260	29,729,035	31,810,295
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	---	---	---	---	---
JUDICIARY	34,125	33,671	454	34,125	34,579
GOVERNOR	40,361	39,825	536	40,361	40,897
LT GOVERNOR	2,020	1,994	26	2,020	2,046
AUDITOR	1,844	1,820	24	1,844	1,868
ATTORNEY GENERAL	2,722	2,687	35	2,722	2,757
AGRICULTURE	46,773	46,152	621	46,773	47,394
INSURANCE	35,398	34,927	471	35,398	35,869
CONSERVATION	5,051	4,983	68	5,051	5,119
ECONOMIC DEVELOPMENT	74,619	87,493	(12,874)	74,619	61,745
EDUCATION	124,335	122,681	1,654	124,335	125,989
HIGHER ED	82,304	81,210	1,094	82,304	83,398
HEALTH	58,764	57,982	782	58,764	59,546
HIGHWAYS	37,199	36,705	494	37,199	37,693
LABOR	48,750	48,101	649	48,750	49,399
MENTAL HEALTH	73,565	72,586	979	73,565	74,544
NATURAL RESOURCES	49,628	48,968	660	49,628	50,288
PUBLIC SAFETY	108,744	113,363	(4,619)	108,744	104,125
SOCIAL SERVICES	218,496	220,790	(2,294)	218,496	216,202
CORRECTIONS	50,244	49,575	669	50,244	50,913
TOTAL	1,094,942	1,105,513	(10,571)	1,094,942	1,084,371

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	22,371	20,198	2,173	22,371	24,544
JUDICIARY	127,008	106,959	20,049	127,008	147,057
GOVERNOR	1,139	1,192	(53)	1,139	1,086
LT GOVERNOR	266	226	40	266	306
AUDITOR	4,281	3,325	956	4,281	5,237
ATTORNEY GENERAL	19,736	18,560	1,176	19,736	20,912
AGRICULTURE	29,988	27,974	2,014	29,988	32,002
INSURANCE	31,969	30,813	1,156	31,969	33,125
CONSERVATION	113,754	103,962	9,792	113,754	123,546
ECONOMIC DEVELOPMENT	48,187	43,445	4,742	48,187	52,929
EDUCATION	454,619	467,914	(13,295)	454,619	441,324
HIGHER ED	7,259	7,406	(147)	7,259	7,112
HEALTH	181,651	168,748	12,903	181,651	194,554
HIGHWAYS	508,700	475,299	33,401	508,700	542,101
LABOR	109,675	88,445	21,230	109,675	130,905
MENTAL HEALTH	248,754	231,246	17,508	248,754	266,262
NATURAL RESOURCES	134,779	134,625	154	134,779	134,933
PUBLIC SAFETY	222,797	191,095	31,702	222,797	254,499
SOCIAL SERVICES	341,764	343,112	(1,348)	341,764	340,416
CORRECTIONS	339,981	277,392	62,589	339,981	402,570
TOTAL	2,948,678	2,741,936	206,742	2,948,678	3,155,420

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	31,713	26,933	4,780	31,713	36,493
INSURANCE	27,059	25,669	1,390	27,059	28,449
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	74,249	67,381	6,868	74,249	81,117
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	183,025	160,334	22,691	183,025	205,716
HIGHWAYS	---	---	---	---	---
LABOR	74,465	79,049	(4,584)	74,465	69,881
MENTAL HEALTH	695,302	653,880	41,422	695,302	736,724
NATURAL RESOURCES	146,983	139,624	7,359	146,983	154,342
PUBLIC SAFETY	241,905	219,257	22,648	241,905	264,553
SOCIAL SERVICES	740,328	674,687	65,641	740,328	805,969
CORRECTIONS	1,172,946	1,036,580	136,366	1,172,946	1,309,312
TOTAL	3,387,975	3,083,394	304,581	3,387,975	3,692,556
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,655	1,486	169	1,655	1,824
ATTORNEY GENERAL	4,846	3,352	1,494	4,846	6,340
AGRICULTURE	6,504	7,576	(1,072)	6,504	5,432
INSURANCE	4,374	3,849	525	4,374	4,899
CONSERVATION	64,064	41,212	22,852	64,064	86,916
ECONOMIC DEVELOPMENT	74,106	74,863	(757)	74,106	73,349
EDUCATION	222,299	153,791	68,508	222,299	290,807
HIGHER ED	25,323	21,537	3,786	25,323	29,109
HEALTH	227,942	164,657	63,285	227,942	291,227
HIGHWAYS	---	---	---	---	---
LABOR	2,346	3,577	(1,231)	2,346	1,115
MENTAL HEALTH	95,664	79,052	16,612	95,664	112,276
NATURAL RESOURCES	25,370	22,617	2,753	25,370	28,123
PUBLIC SAFETY	150,322	115,759	34,563	150,322	184,885
SOCIAL SERVICES	761,614	495,591	266,023	761,614	1,027,637
CORRECTIONS	604,450	510,487	93,963	604,450	698,413
TOTAL	2,270,879	1,699,406	571,473	2,270,879	2,842,352
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	11,261	7,473	3,788	11,261	15,049
JUDICIARY	69,070	45,006	24,064	69,070	93,134
GOVERNOR	371	290	81	371	452
LT GOVERNOR	101	56	45	101	146
AUDITOR	1,908	1,238	670	1,908	2,578
ATTORNEY GENERAL	6,298	4,048	2,250	6,298	8,548
AGRICULTURE	8,357	5,087	3,270	8,357	11,627
INSURANCE	12,916	8,466	4,450	12,916	17,366
CONSERVATION	31,994	21,203	10,791	31,994	42,785
ECONOMIC DEVELOPMENT	13,676	9,168	4,508	13,676	18,184
EDUCATION	44,555	29,346	15,209	44,555	59,764
HIGHER ED	963	714	249	963	1,212
HEALTH	30,896	20,055	10,841	30,896	41,737
HIGHWAYS	94,396	60,342	34,054	94,396	128,450
LABOR	13,946	10,786	3,160	13,946	17,106
MENTAL HEALTH	130,713	90,346	40,367	130,713	171,080
NATURAL RESOURCES	33,328	22,832	10,496	33,328	43,824
PUBLIC SAFETY	87,119	58,981	28,138	87,119	115,257
SOCIAL SERVICES	120,666	80,787	39,879	120,666	160,545
CORRECTIONS	186,582	121,340	65,242	186,582	251,824
TOTAL	899,116	597,564	301,552	899,116	1,200,668
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	1,246	1,112	134	1,246	1,380
JUDICIARY	7,159	6,077	1,082	7,159	8,241
GOVERNOR	61	61	---	61	61
LT GOVERNOR	14	11	3	14	17
AUDITOR	236	185	51	236	287
ATTORNEY GENERAL	1,047	926	121	1,047	1,168
AGRICULTURE	1,559	1,343	216	1,559	1,775
INSURANCE	1,690	1,528	162	1,690	1,852
CONSERVATION	5,940	5,096	844	5,940	6,784
ECONOMIC DEVELOPMENT	2,498	2,110	388	2,498	2,886
EDUCATION	22,343	20,402	1,941	22,343	24,284
HIGHER ED	363	335	28	363	391
HEALTH	9,201	7,800	1,401	9,201	10,602
HIGHWAYS	25,847	22,056	3,791	25,847	29,638
LABOR	5,477	4,088	1,389	5,477	6,866
MENTAL HEALTH	13,959	12,902	1,057	13,959	15,016
NATURAL RESOURCES	6,950	6,387	563	6,950	7,513
PUBLIC SAFETY	12,106	10,121	1,985	12,106	14,091
SOCIAL SERVICES	36,926	34,710	2,216	36,926	39,142
CORRECTIONS	19,275	16,073	3,202	19,275	22,477
TOTAL	173,897	153,323	20,574	173,897	194,471
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STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	15,563	10,438	5,125	15,563	20,688
JUDICIARY	651,166	481,114	170,052	651,166	821,218
GOVERNOR	2,220	1,480	740	2,220	2,960
LT GOVERNOR	686	67	619	686	1,305
AUDITOR	23,244	20,346	2,898	23,244	26,142
ATTORNEY GENERAL	949,127	696,501	252,626	949,127	1,201,753
AGRICULTURE	13,559	9,184	4,375	13,559	17,934
INSURANCE	153,467	127,067	26,400	153,467	179,867
CONSERVATION	3,592	4,542	(950)	3,592	2,642
ECONOMIC DEVELOPMENT	69,409	44,092	25,317	69,409	94,726
EDUCATION	99,365	56,869	42,496	99,365	141,861
HIGHER ED	31,556	22,594	8,962	31,556	40,518
HEALTH	214,481	159,637	54,844	214,481	269,325
HIGHWAYS	25,101	25,012	89	25,101	25,190
LABOR	236,475	190,726	45,749	236,475	282,224
MENTAL HEALTH	234,027	139,878	94,149	234,027	328,176
NATURAL RESOURCES	167,510	118,245	49,265	167,510	216,775
PUBLIC SAFETY	301,862	223,454	78,408	301,862	380,270
SOCIAL SERVICES	966,694	643,642	323,052	966,694	1,289,746
CORRECTIONS	967,188	710,917	256,271	967,188	1,223,459
TOTAL	5,126,292	3,685,805	1,440,487	5,126,292	6,566,779
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SECURITY	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	126,824	121,448	5,376	126,824	132,200
JUDICIARY	17,346	16,573	773	17,346	18,119
GOVERNOR	6,541	6,521	20	6,541	6,561
LT GOVERNOR	1,706	1,359	347	1,706	2,053
AUDITOR	26,161	27,441	(1,280)	26,161	24,881
ATTORNEY GENERAL	63,697	60,860	2,837	63,697	66,534
AGRICULTURE	1,137	1,359	(222)	1,137	915
INSURANCE	58,578	55,426	3,152	58,578	61,730
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	123,697	108,950	14,747	123,697	138,444
EDUCATION	77,346	72,271	5,075	77,346	82,421
HIGHER ED	15,924	16,302	(378)	15,924	15,546
HEALTH	25,308	24,452	856	25,308	26,164
HIGHWAYS	152,417	126,338	26,079	152,417	178,496
LABOR	100,378	115,199	(14,821)	100,378	85,557
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	91,848	102,429	(10,581)	91,848	81,267
PUBLIC SAFETY	54,882	53,252	1,630	54,882	56,512
SOCIAL SERVICES	110,900	100,527	10,373	110,900	121,273
CORRECTIONS	---	---	---	---	---
TOTAL	1,054,690	1,010,707	43,983	1,054,690	1,098,673

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REVENUE CASHIER	2015 CARRY-FORWARD	2013 ACTUAL	CARRY-FORWARD ADJUSTMENT	2015 ACTUAL	FIXED FY 17
LEGISLATURE	1,308	1,087	221	1,308	1,529
JUDICIARY	8,153	6,435	1,718	8,153	9,871
GOVERNOR	246	206	40	246	286
LT GOVERNOR	18	14	4	18	22
AUDITOR	251	210	41	251	292
ATTORNEY GENERAL	583	489	94	583	677
AGRICULTURE	269	202	67	269	336
INSURANCE	4	3	1	4	5
CONSERVATION	2,715	2,097	618	2,715	3,333
ECONOMIC DEVELOPMENT	912	319	593	912	1,505
EDUCATION	29,172	20,796	8,376	29,172	37,548
HIGHER ED	32,642	24,893	7,749	32,642	40,391
HEALTH	11,120	8,625	2,495	11,120	13,615
HIGHWAYS	10,798	7,182	3,616	10,798	14,414
LABOR	421	306	115	421	536
MENTAL HEALTH	28,192	20,228	7,964	28,192	36,156
NATURAL RESOURCES	3,649	2,317	1,332	3,649	4,981
PUBLIC SAFETY	7,659	6,549	1,110	7,659	8,769
SOCIAL SERVICES	62,938	48,915	14,023	62,938	76,961
CORRECTIONS	25,192	20,592	4,600	25,192	29,792
TOTAL	226,242	171,465	54,777	226,242	281,019
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